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City Court Of Plaquemine, Louisiana

ANNUAL FINANCIAL STATEMENT

For the year ended December 31, 2001

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, if appropriate, at the office of the parish clerk of court.

Release Date 7/24/02

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CALVIN L. ROBBINS, JR.

CERTIFIED PUBLIC ACCOUNTANT
(A PROFESSIONAL CORPORATION)

INDEPENDENT AUDITOR'S REPORT

City Court of Plaquemine
Plaquemine, Louisiana

I have audited the general purpose financial statements of the City Court of Plaquemine, a component unit of the City of Plaquemine, Louisiana, as of and for the year ended December 31, 2001, as listed in the foregoing table of contents. These financial statements are the responsibility of management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States Of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

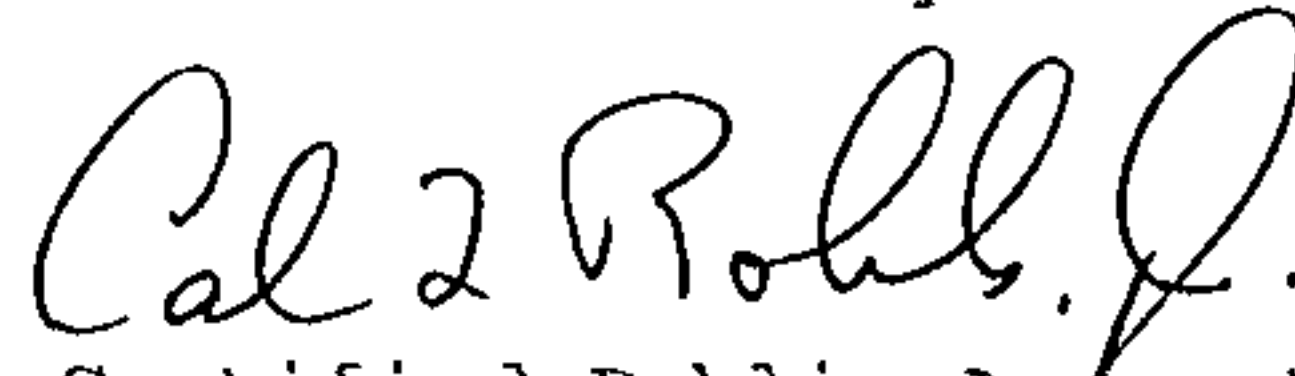
In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the City Court of Plaquemine as of December 31, 2001, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States Of America.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining statements listed as supplementary information in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the City Court of Plaquemine, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

City Court of Plaquemine

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which I expressed an unqualified opinion on the component unit financial statements of the City Court of Plaquemine for the year ended December 31, 2000.

In accordance with Government Auditing Standards, I have also issued a report dated June 14, 2002 on my consideration of the City Court of Plaquemine's internal control over financial reporting, and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.



Certified Public Accountant
(A Professional Corporation)

June 14, 2002
Baton Rouge, Louisiana

City Court of Plaquemine

Plaquemine, Louisiana

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 2001

	Governmental Funds		Account Groups		Totals	
	General Fund	Special Revenue Funds	Fiduciary Fund types Agency	General Fixed Assets	(Memorandum Only)	
					2001	2000
A S S E T S						
<u>Assets</u>						
Cash	\$ 21,406	\$ 6,192	\$ 47,799	\$ -0-	\$ 75,397	\$ 68,452
Interfund receivables	2,744	2,420	-0-	-0-	5,164	5,364
Grant receivable	-0-	-0-	-0-	-0-	-0-	-0-
Furniture and equipment	-0-	-0-	-0-	116,797	116,797	166,310
Total Assets	\$ 24,150	\$ 8,612	\$ 47,799	\$ 116,797	\$ 197,358	\$ 240,126
LIABILITIES AND FUND EQUITY						
<u>Liabilities</u>						
Accounts payable	\$ -0-	\$ 265	\$ -0-	\$ -0-	\$ 265	\$ 398
Interfund payables	1,920	3,244	-0-	-0-	5,164	5,364
Intergovernmental payables	-0-	-0-	-0-	-0-	-0-	-0-
Other payables	-0-	-0-	47,799	-0-	47,799	39,476
Total Liabilities	- 1,920	- 3,502	- 47,799	- - -0-	- 53,228	- 45,238
<u>Fund Equity</u>						
Investment in fixed assets	-0-	-0-	-0-	116,797	116,797	166,310
Fund balance -						
Unreserved and Undesignated	22,230	5,103	-0-	-0-	27,333	28,578
Total Equity	22,230	5,103	-0-	116,797	144,130	194,888
Total Liabilities and Fund Equity	\$ 24,150	\$ 8,612	\$ 47,799	\$ 116,797	\$ 197,358	\$ 240,126

See accompanying notes to financial statements.

City Court of Plaquemine

Plaquemine, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE

ALL GOVERNMENTAL FUND TYPES

For the year ended December 31, 2001

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
			<u>2001</u>	<u>2000</u>
<u>Revenues</u>				
Court fees, fines, and costs	\$ 21,809	\$ 40,461	\$ 62,270	\$ 71,190
Interest income	3,515	-0-	3,515	53
Intergovernmental	190,454	73,719	264,173	290,094
Miscellaneous revenue	162	480	642	2,422
Process Service and NSF Fees	-0-	3,160	3,160	4,810
Total Revenues	<u>215,940</u>	<u>117,820</u>	<u>333,760</u>	<u>368,569</u>
<u>Expenditures</u>				
Current:				
Auto and travel	-0-	9,400	9,400	8,700
Drug testing supplies	-0-	10,106	10,106	12,081
Dues and seminars	4,224	2,471	6,695	3,236
Miscellaneous	2,110	2,805	4,915	4,602
Office supplies and expense	9,640	504	10,144	10,570
Professional fees	80	-0-	80	-0-
Repairs and maintenance	2,077	3,050	5,127	6,577
Process service	-0-	-0-	-0-	1,190
Subpoena expense	-0-	4,800	4,800	5,951
Personal services and related benefits	167,510	104,695	272,205	275,798
Telephone	6,703	1,850	8,553	9,011
Capital outlays	<u>1,405</u>	<u>1,575</u>	<u>2,980</u>	<u>29,567</u>
Total Expenditures	<u>193,749</u>	<u>141,256</u>	<u>335,005</u>	<u>367,283</u>
Excess (Deficiency) of Revenues over Expenditures	<u>22,191</u>	<u>(23,436)</u>	<u>(1,245)</u>	<u>1,286</u>

(CONTINUED)

See accompanying notes to financial statements.

City Court of Plaquemine

Plaquemine, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - (Cont'd)

ALL GOVERNMENTAL FUND TYPES

For the year ended December 31, 2001

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Totals</u> <u>(Memorandum Only)</u>	
			<u>2001</u>	<u>2000</u>
Excess (Deficiency) of Revenues over Expenditures from the Preceding Page	\$ 22,191	\$ (23,436)	\$ (1,245)	\$ 1,286
<u>Other Financing Sources</u> <u>(Uses)</u>				
Operating transfers:				
Transfers in	12,000	23,350	35,350	3,472
Transfers out	<u>(23,350)</u>	<u>(12,000)</u>	<u>(35,350)</u>	<u>(3,472)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	10,841	(12,086)	(1,245)	1,286
Fund Balance, Beginning	<u>11,389</u>	<u>17,189</u>	<u>28,578</u>	<u>27,292</u>
Fund Balance, Ending	\$ <u>22,230</u>	\$ <u>5,103</u>	\$ <u>27,333</u>	\$ <u>28,578</u>

See accompanying notes to financial statements.

City Court of Plaquemine
Plaquemine, Louisiana

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET (NON-GAAP BASIS) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUNDS

For the year ended December 31, 2001

	General Fund			Special Revenue Funds		
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>REVENUES</u>						
Court fees, fines, and costs	\$ 22,000	\$ 21,809	(\$ 191)	\$ 43,900	\$ 40,461	(\$ 3,439)
Intergovernmental revenues	32,000	22,691	(9,309)	44,500	44,693	193
Miscellaneous revenues	1,000	3,677	2,677	2,600	480	(2,120)
Process service and NSF fees	0	0	0	3,000	3,160	160
Total Revenues	55,000	48,177	(6,823)	94,000	88,794	(5,206)
	-----	-----	-----	-----	-----	-----
<u>EXPENDITURES</u>						
CURRENT:						
Personal services & related benefits	9,000	(253)	9,253	73,100	75,669	(2,569)
Other expenses	24,000	24,834	(834)	39,000	34,986	4,014
CAPITAL OUTLAYS	3,000	1,405	1,595	3,100	1,575	1,525
Total Expenditures	36,000	25,986	10,014	115,200	112,230	2,970
Excess (Deficiency) of Revenues Over Expenditures	19,000	22,191	3,191	(21,200)	(23,436)	(2,236)
<u>OTHER FINANCING SOURCES (USES)</u>						
Transfers from other funds	12,000	12,000	0	24,050	23,350	(700)
Transfers to other funds	(24,050)	(23,350)	700	(12,000)	(12,000)	0
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	6,950	10,841	\$ 3,891	(9,150)	(12,086)	(\$ 2,936)
Fund balance, January 1, 2001	11,389	11,389		17,189	17,189	
Fund balance, December 31, 2001	\$ 18,339	\$ 22,230		\$ 8,039	\$ 5,103	

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS

December 31, 2001

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City Court of Plaquemine was created under the provisions of Louisiana Revised Statute 13:2488.61. The City Judge and Marshal are elected by the voters of the City of Plaquemine and serve a term of six years as provided by Louisiana Revised Statutes 13:1872 and 13:1879 respectively.

The financial statements of the City Court of Plaquemine have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principals.

REPORTING ENTITY

The city court judge and marshal are independently elected officials. However, the city court is fiscally dependent on the City of Plaquemine for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the city court is fiscally dependent on the city, the city court was determined to be a component unit of the City of Plaquemine, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the city court and do not present information on the City of Plaquemine, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

FUND ACCOUNTING - The accounts of the City Court of Plaquemine are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Revenues are accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

(CONTINUED)

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

General Fund - The Court Expense Fund is the general fund of the City Court and is used to account for the general operating expenditures except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

Marshal's Fund

The Marshal's Fund is used to account for the activities of the Marshal's office financed by revenue from court costs designated for that purpose.

Subpoena Fund

The Subpoena Fund is used to account for subpoena fees collected by the court and used to pay off-duty law enforcement officers for their appearance in court as witnesses.

Public Defender Fund

The Public Defender Fund was created in 1988 to account for the activities of the Public Defender financed by revenue from court costs designated for that purpose, as provided by R.S. 13:2488.61(c).

(CONTINUED)

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

Probation Fund

This fund is used to account for probation fees collected by the City Court.

City Prosecutor Fund

The City Prosecutor Fund is used to account for activities of the City Prosecutor's office financed by revenue from court costs designated for that purpose.

Agency Funds - Are used to account for assets held by the City Court as an agent for individuals, other funds, and/or other governments. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations. As such, a statement of operations is not presented in the accompanying financial statements for any of the agency funds.

Fines, Fees, and Costs Fund

The Fines, Fees, and Costs Fund is used to account for fines and costs collected for and payable to the City of Plaquemine, Court Expense General Fund, various state agencies, and the Marshal's, Subpoena, City Prosecutor, and Public Defender Special Revenue Funds.

(CONTINUED)

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

Civil Fund

The Civil Fund is used to account for advance costs collected from plaintiffs filing civil suits. These costs are payable to the City Court of Plaquemine's Judge and Marshal and to the Judges' Supplemental Compensation Fund, as costs are assessed. The difference between the costs, advanced by the plaintiffs, and the costs assessed against the advance is classified as receivable from or payable to the plaintiff.

Garnishment Fund

The Garnishment Fund is used to account for collection and distribution of garnishments by the City Marshal. Garnishments are collected from garnishees, by the Marshal on behalf of petitioners, to be paid to petitioners less a fee paid to the Marshal.

Basis of Accounting - Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Funds of the City Court are accounted for using the cash basis of accounting; however, the Funds reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

(CONTINUED)

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

Revenues

Substantially all revenues are recorded when received.

Certain receipts, as advanced deposits on fines to be finalized on the next court session, are recorded as advance deposits on fines and are not allocated to individual funds until formalized by court action.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). Other financing sources (uses) are recorded when the City Judge determines a transfer will not be repaid.

Fixed Assets

The fixed assets of the City Court are accounted for in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. The account group is not a "Fund." It is concerned only with the measurement of financial position and not results of operation.

(CONTINUED)

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

Total Columns on Combined Statements

The total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the City Court's financial position and operations. Complete comparative data are not presented since the inclusion would make the statements unduly complex and difficult to read.

Cash

Cash includes amounts in both interest bearing and non interest bearing demand deposits. Under state law, the City Court may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal office in Louisiana. These deposits are stated at cost which approximates market value.

(CONTINUED)

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 2. COURT OPERATIONS

All fines collected by the court are required to be remitted to the City of Plaquemine. Court costs (both criminal and civil) assessed by the Judge in accordance with applicable schedules are used to pay the operational expenses of the court and other expenditures as may be approved by the Judge. The salaries of the City Marshal, City Court Clerk, City Court Prosecutor, and other City Court employees are to be paid by the City of Plaquemine. The Marshal and City Court Clerk receive supplementary pay from the state of Louisiana. The Judge's salary is paid by State Judiciary Department, City of Plaquemine, and the Iberville Parish Council. The City Court reimburses the City for some of the salaries paid by the City on behalf of the court.

In addition to a salary, the Judge is entitled to receive the same fees as are payable to the Justices of the Peace in all civil cases where the amount involved does not exceed \$100, exclusive of interest, and the same fees as are payable to the Clerk of District Court in all other civil cases. The Judge shall receive no fees in criminal matters. These fees are collected by and paid out of the Civil Fund, an agency fund.

R.S. 13:1899 provides that the City Judge in all criminal cases may assess a sum not to exceed ten dollars as additional costs of court, the proceeds from which shall be deposited in a special account, subject to audit, and used to defray operational expenses of the office of the Marshal of the Court, all as may be useful and necessary for the proper conduct of the Marshal's office, and all as may be approved by said Marshal.

R.S. 13:2488.61 C. was amended in July, 1988 to include a public defender's salary that shall be fixed by the Judge and paid out of court costs assessed for the public defender.

(CONTINUED)

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 2. COURT OPERATIONS - (Cont'd)

R.S. 13:2488.62 C. (4) provides that the City Court Judge may assess court costs against every defendant who is convicted after trial or after he pleads guilty to a traffic violation or misdemeanor to defray the expenses of the City Prosecutor. Such court costs shall not exceed seventeen dollars and fifty cents per violation or misdemeanor.

In addition to paying the salaries noted above, the City of Plaquemine also provides services, insurance, and facilities to the City Court at no charge to the Court.

NOTE 3. BUDGETS

The proposed budgets for the year ended December 31, 2001 was prepared on December 12, 2000 and available at the City Court's office on that date for public inspection. The budget is legally adopted and amended, as necessary, by the City Court Judge. All appropriations lapse at year-end. The budgets were amended November 16, 2001.

In preparing its budgets, the City Court does not include on-behalf payments made on its behalf by other governmental entities for salaries and benefits. On-behalf payments are discussed in Notes 10 and 13.

NOTE 4. CHANGES IN FIXED ASSETS

The following is a summary of changes in general fixed assets:

	Balance January 1, <u>2001</u>	<u>Additions</u>	<u>Deletions</u>	Balance December 31, <u>2001</u>
Furniture and equipment	\$ <u>166,310</u>	\$ <u>2,980</u>	\$ <u>(52,493)</u>	\$ <u>116,797</u>

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 5. INTERFUND RECEIVABLES, PAYABLES

	<u>INTERFUND RECEIVABLES</u>	<u>INTERFUND PAYABLES</u>
<u>GENERAL FUND:</u>		
Court Expense Fund	\$ 2,744	\$ 1,920
<u>SPECIAL REVENUE FUNDS:</u>		
Marshal's Fund	-0-	37
Subpoena Fund	-0-	149
Public Defender Fund	1,320	500
Probation Fund	1,100	2,558
City Prosecutor Fund	-0-	-0-
<u>AGENCY FUNDS:</u>		
Fines, Fees, and Costs Fund	-0-	-0-
Civil Fund	-0-	-0-
Garnishment Fund	-0-	-0-
	\$ <u>5,164</u>	\$ <u>5,164</u>

NOTE 6. CASH AND SECURITY

At December 31, 2001 the court had cash (book balances) totaling \$75,397. Under state law, these deposits or resulting bank balances must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. All deposits at December 31, 2001 were covered by federal deposit insurance.

NOTE 7. OTHER PAYABLES

Other payables at December 31, 2001 consist of the following:

Civil Fund - Advance Costs	\$ 42,000
Garnishment fund - Garnishments received but not yet disbursed	4,568
Fines, Fees, and Costs Fund - Amounts not yet forfeited in court	<u>1,231</u>
Total	\$ <u>47,799</u>

(CONTINUED)

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 7. OTHER PAYABLES - (Cont'd)

Advance costs represents money received in connection with civil suits. The plaintiff of each suit is required to make an advance payment to this account to cover the cost incurred by the court in processing the suit. These cash advances remain in this account until they are earned by the court, at which time they are disbursed to the proper entities, or until the case has been dismissed, at which time the remaining amount is refunded.

NOTE 8. RELATED PARTY TRANSACTIONS

Salaries and benefits of the City Marshal, City Court Clerk, City Prosecutor, and other City Court employees are paid by the City of Plaquemine. Retirement systems contributions and other benefits for eligible employees are paid by the City of Plaquemine. The Judge's salary is paid by the State Judiciary Department, the City of Plaquemine, and the Iberville Parish Council. The Probation Officer and Public Defender's salaries are paid by the City of Plaquemine. The City is reimbursed out of the various funds of the Court for a portion of the salaries paid (See Note 10).

There were no intergovernmental payables at December 31, 2001 or 2000.

The City of Plaquemine insures the General Fixed Assets of the City Court against any loss or damage. In addition the City provides facilities, liability insurance, audit and other services to the court at no cost to the court.

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 9. RISK MANAGEMENT

The City Court is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. The City Court is covered by insurance provided by the City of Plaquemine at levels which management believes is adequate to protect the City Court. Settled claims resulting from these risks have not exceeded the commercial insurance coverage in any of the past three fiscal years.

NOTE 10. INTERGOVERNMENTAL REVENUE

Intergovernmental revenue for the year ended December 31, 2001 consisted of the following:

General Fund

General support from the Iberville Parish Council	\$ 17,000
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Grant-Subgrant from Louisiana Commission on Law Enforcement and Administration of Criminal Justice - matching fund grant.	14,874
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On-behalf payments of salaries and
fringe benefits by:

Parish Council through the City	12,000
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City of Plaquemine	112,629
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State of Louisiana	<u>33,951</u>
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Total General Fund	\$ <u>190,454</u>
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Continued

City Court of Plaquemine
Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 10. INTERGOVERNMENTAL REVENUE - Cont'd

Special Revenue Funds

Marshal's Fund

General support from the Iberville Parish Council	\$ 7,200
General support from the City of Plaquemine	11,100
Grant-Subgrant from Louisiana Commission on Law Enforcement and Administration of Criminal Justice-matching fund grant.	1,291
On-behalf payments of salaries and fringe benefits by:	
Parish Council through the City	6,000
City of Plaquemine	10,243
State of Louisiana	<u>3,600</u>
Total Marshal's Fund	\$ <u>39,434</u>

Public Defender Fund

On-behalf payments of salaries and fringe benefits by the City of Plaquemine	\$ <u>-0-</u>
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Probation fund

On-behalf payments of salaries and fringe benefits by the City of Plaquemine	\$ 9,183
Grant-Subgrant from Louisiana Commission on Law Enforcement and Administration of Criminal Justice-matching fund grant.	<u>25,102</u>
Total Probation Fund	\$ <u>34,285</u>

City Court of Plaquemine
Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 10. INTERGOVERNMENTAL REVENUE - Cont'd

Summary of Special Revenue Funds Intergovernmental Revenues:

Marshal's Fund	\$ 39,434
Public Defender Fund	- 0 -
Probation Fund	<u>34,285</u>
Total Special Revenue Funds	\$ <u>73,719</u>

NOTE 11. RETIREMENT COMMITMENTS

Louisiana State Employees' Retirement System (LASERS)

Plan Description

The City Court's Judge participates in the LASERS, a cost sharing multiple employer defined benefit pension plan administered by a separate Board of Trustees. The Judge receives fees from the City Court Civil Fund on which retirement contributions are computed. LASERS provides retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and amended by state statute. LASERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Louisiana State Employees' Retirement System, Post Office Box 44213, Baton Rouge, Louisiana, 70804-4213, or by calling (225) 922-0600.

Funding Policy

The City Court Judge is required by State statute to contribute 11.5% of his annual covered salary and the Court is required to contribute at an actuarially determined rate. The current employer rate is 13% of

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 11. RETIREMENT COMMITMENTS - (Cont'd)

annual covered payroll. The contribution requirements of plan members and the employer are established by, and may be amended by, state law. As required by state law, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Court's contributions to LASERS for the years ended December 31, 2001, 2000, 1999, 1998, and 1997 were \$8,768, \$7,864, \$7,322, \$7,126 and \$2,214, respectively, and were equal to the required contributions for each year.

Municipal Employees Retirement System of Louisiana (MERS)

Plan Description

The City Marshal and other eligible court employees participate in the MERS, a cost sharing, multiple employer defined benefit pension plan administered by a separate Board of Trustees. The Marshal receives compensation from the City Court Civil Fund on which retirement contributions are based. MERS provides retirement, disability, and survivor benefits to participating, eligible employees. Benefits are established and amended by state statute. MERS issues a publicly available financial report that include financial statements and required supplementary information. The report may be obtained by writing to Municipal Employees Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana, 70809, or by calling (225) 925-4810.

Funding Policy

Plan members are required by state statute to contribute 9.25% of their annual covered salary and employers are required to contribute at an actuarially determined rate. The current employer rate is 7% of annual covered payroll. The contribution requirements of plan members and employers are established by, and may be amended by, state law. As required by state law, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior year. The Marshal's contributions to MERS for the years ending June 30, 2001, 2000, 1999, 1998, and 1997 were \$7,025, \$7,072, \$7,336, \$6,799 and \$733, respectively and were equal to the required contributions for each year.

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 11. RETIREMENT COMMITMENTS - (Cont'd)

The retirement contribution for eligible court employees and the Marshal's regular and supplemental salary are paid by the City of Plaquemine.

NOTE 12. CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS

The following is a summary of changes in assets and liabilities of all agency funds:

	Balance January 1, <u>2001</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>2001</u>
<u>FINES, FEES, AND COSTS FUND</u>				
Assets	\$ <u>618</u>	\$ <u>95,265</u>	\$ <u>94,652</u>	\$ <u>1,231</u>
Liabilities	\$ <u>618</u>	\$ <u>95,265</u>	\$ <u>94,652</u>	\$ <u>1,231</u>
<u>CIVIL FUND</u>				
Assets	\$ <u>35,638</u>	\$ <u>52,157</u>	\$ <u>45,840</u>	\$ <u>42,000</u>
Liabilities	\$ <u>35,638</u>	\$ <u>52,157</u>	\$ <u>45,840</u>	\$ <u>42,000</u>
<u>GARNISHMENT FUND</u>				
Assets	\$ <u>3,175</u>	\$ <u>170,768</u>	\$ <u>169,375</u>	\$ <u>4,568</u>
Liabilities	\$ <u>3,175</u>	\$ <u>170,768</u>	\$ <u>169,375</u>	\$ <u>4,568</u>

City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 13. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

In accordance with GASB Statement 24, on-behalf payments made by the City of Plaquemine, the Iberville Parish Council, and the State of Louisiana are recognized as revenues and expenditures in these financial statements. The on-behalf payments are shown as intergovernmental revenue in these financial statements. The details of the amounts recognized as revenue are disclosed in Note 9. A summary is as follows:

General Fund	\$ 158,580
Marshal's Fund	19,843
Public Defender Fund	- 0 -
Probation Fund	<u>9,183</u>
Total	\$ <u>187,606</u>

Amounts equal to the revenue recognized have been included as expenditures in the various funds in the personal services and related benefits category.

NOTE 14. LEASES

The City Court leases a copier for \$255 per month. The lease began in June of 1999 and is for 36 months.

The minimum annual commitment under the noncancellable operating lease is as follows:

2002	\$ <u>765</u>
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City Court of Plaquemine

Plaquemine, Louisiana

NOTES TO FINANCIAL STATEMENTS - (Cont'd)

December 31, 2001

NOTE 15. NEW REPORTING STANDARD

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basis Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The City Court is required to implement this standard for the fiscal year ending December 31, 2002. The City Court has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

* * * * *

SUPPLEMENTARY INFORMATION

COMBINING STATEMENTS

City Court of Plaquemine

Plaquemine, Louisiana

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

MARSHAL'S FUND

The Marshal's Fund is used to account for the activities of the Marshal's office, financed by revenue from court costs designated for that purpose.

SUBPOENA FUND

The Subpoena Fund is used to account for subpoena fees collected by the court and used to pay off-duty law enforcement officers for their appearance in court as witnesses.

CITY PROSECUTOR FUND

The City Prosecutor Fund is used to account for activities of the City Prosecutor's office financed by revenue from court costs designated for that purpose.

PUBLIC DEFENDER FUND

This Fund is used to account for the activities of the Public Defender financed by revenue from court costs designated for that purpose, as provided by R.S. 13:2488.61(c).

PROBATION FUND

This Fund is used to account for probation fees collected by the City Court.

City Court of Plaquemine
Plaquemine, Louisiana
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
December 31, 2001

	<u>Marshal</u>	<u>Subpoena</u>	<u>City Prosecutor</u>	<u>Public Defender</u>	<u>Probation</u>	<u>Total</u>
<u>ASSETS</u>						
Cash	\$ 422	\$ 929	\$ 414	\$ 363	\$ 4,064	\$ 6,192
Interfund receivables	0	0	0	1,320	1,100	2,420
Total Assets	<u>\$ 422</u>	<u>\$ 929</u>	<u>\$ 414</u>	<u>\$ 1,683</u>	<u>\$ 5,164</u>	<u>\$ 8,612</u>

LIABILITIES AND FUND EQUITY

<u>LIABILITIES</u>						
Accounts payable	\$ 265	\$ 0	\$ 0	\$ 0	\$ 0	265
Interfund payables	37	149	0	500	2,558	3,244
Intergovernmental payables	0	0	0	0	0	0
Total Liabilities	302	149	0	500	2,558	3,509

FUND EQUITY

Fund balance - unreserved and undesignated	120	780	414	1,183	2,606	5,103
Total Liabilities and Equity	<u>\$ 422</u>	<u>\$ 929</u>	<u>\$ 414</u>	<u>\$ 1,683</u>	<u>\$ 5,164</u>	<u>\$ 8,612</u>

City Court of Plaquemine
Plaquemine, Louisiana

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
ALL SPECIAL REVENUE FUNDS**

For the year ended December 31, 2001

	<u>Marshal</u>	<u>Subpoena</u>	<u>City Prosecutor</u>	<u>Public Defender</u>	<u>Probation</u>	<u>Total</u>
REVENUES						
Court fees, fines, and costs	\$ 10,638	\$ 3,591	\$ 1,255	\$ 11,734	\$ 13,243	\$ 40,461
Intergovernmental revenues	39,434	0	0	0	34,285	73,719
Miscellaneous revenues	0	0	0	0	480	480
Process service and NSF fees	<u>3,160</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,160</u>
Total Revenues	53,232	3,591	1,255	11,734	48,008	117,820
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EXPENDITURES						
CURRENT:						
Auto and travel	9,400	0	0	0	0	9,400
Drug testing supplies	0	0	0	0	10,106	10,106
Dues and seminars	1,624	0	847	0	0	2,471
Miscellaneous	43	0	250	0	2,512	2,805
Office supplies and expense	<u>404</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>504</u>
Professional fees	0	0	0	0	0	0
Repairs and maintenance	0	0	0	0	3,050	3,050
Process service expense	0	0	0	0	0	0
Subpoena expense	0	4,800	0	0	0	4,800
Personal services & related benefits	39,062	0	0	33,800	31,833	104,695
Telephone	1,285	0	565	0	0	1,850
CAPITAL OUTLAYS	<u>1,575</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,575</u>
Total Expenditures	<u>53,393</u>	<u>4,800</u>	<u>1,762</u>	<u>33,800</u>	<u>47,501</u>	<u>141,256</u>
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Excess (Deficiency) of Revenues Over Expenditures	(161)	(1,209)	(507)	(22,066)	507	(23,436)
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OTHER FINANCING SOURCES (USES)

Transfers from (to) other funds

	200	1,850	0	21,300	(12,000)	11,350
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Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses

	39	641	(507)	(766)	(11,493)	(12,086)
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Fund Balance, January 1, 2001

	81	139	921	1,949	14,099	17,189
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Fund Balance, December 31, 2001

	\$ 120	\$ 780	\$ 414	\$ 1,183	\$ 2,606	\$ 5,103
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City Court Of Plaquemine

Plaquemine, Louisiana

AGENCY FUNDS

Agency funds are used to account for assets held by the City Court as an agent for individuals, other funds and/or other governments. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations. As such a statement of operations is not included in the accompanying financial statements for any of the agency funds.

FINES, FEES, AND COSTS FUND

The Fines, Fees, and Costs Fund is used to account for fines and costs collected for and payable to the City of Plaquemine, Court Expense General Fund, various state agencies, and the Marshal's, Subpoena, City Prosecutor, and Public Defender Special Revenue Funds.

CIVIL FUND

The Civil Fund is used to account for advance-costs collected from plaintiffs filing civil suits. These costs are payable to the City Court of Plaquemine's Judge and Marshal and to the City Judges' Supplemental Compensation fund, as costs are assessed. The difference between the costs, advanced by the plaintiffs, and the costs assessed against the advance is classified as receivable from or payable to the plaintiff.

GARNISHMENT FUND

The Garnishment Fund is used to account for collection and distribution of garnishments by the City Marshal. Garnishments are collected from garnishees, by the Marshal on behalf of petitioners, to be paid to the petitioners less a fee paid to the Marshal.

City Court Of Plaquemine

Plaquemine, Louisiana

COMBINING BALANCE SHEET - ALL AGENCY FUNDS

December 31, 2001

	<u>Fines, Fees, and Costs</u>	<u>Civil</u>	<u>Garnish- ment</u>	<u>Total</u>
<u>ASSETS</u>				
Cash	\$ <u>1,231</u>	\$ <u>42,000</u>	\$ <u>4,568</u>	\$ <u>47,799</u>
<u>LIABILITIES</u>				
Other payables	\$ <u>1,231</u>	\$ <u>42,000</u>	\$ <u>4,568</u>	\$ <u>47,799</u>

City Court Of Plaquemine

Plaquemine, Louisiana

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS

December 31, 2001

	Balance January 1, 2001	Additions	Deductions	Balance December 31, 2001
<u>FINES, FEES, AND COSTS FUND</u>				
Assets:				
Cash	\$ <u>618</u>	\$ <u>92,265</u>	\$ <u>94,652</u>	\$ <u>1,231</u>
Liabilities:				
Other payables	\$ <u>618</u>	\$ <u>92,265</u>	\$ <u>94,652</u>	\$ <u>1,231</u>
<u>CIVIL FUND</u>				
Assets:				
Cash	\$ <u>35,683</u>	\$ <u>52,157</u>	\$ <u>45,840</u>	\$ <u>42,000</u>
Liabilities:				
Other payables	\$ <u>35,683</u>	\$ <u>52,157</u>	\$ <u>45,840</u>	\$ <u>42,000</u>
<u>GARNISHMENT FUND</u>				
Assets:				
Cash	\$ <u>3,175</u>	\$ <u>170,768</u>	\$ <u>169,375</u>	\$ <u>4,568</u>
Liabilities:				
Other payables	\$ <u>3,175</u>	\$ <u>170,768</u>	\$ <u>169,375</u>	\$ <u>4,568</u>
<u>COMBINED TOTALS</u>				
Assets:				
Cash	\$ <u>39,476</u>	\$ <u>318,190</u>	\$ <u>309,867</u>	\$ <u>47,799</u>
Liabilities:				
Other payable	\$ <u>39,476</u>	\$ <u>318,190</u>	\$ <u>309,867</u>	\$ <u>47,799</u>



CALVIN L. ROBBINS, JR.

CERTIFIED PUBLIC ACCOUNTANT
(A PROFESSIONAL CORPORATION)

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

City Court of Plaquemine
Plaquemine, Louisiana

I have audited the financial statements of the City Court of Plaquemine, a component unit of the City of Plaquemine, Louisiana, as of and for the year ended December 31, 2001, and have issued my report thereon dated June 14, 2002. I have conducted my audit in accordance with auditing standards generally accepted in the United States Of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether the City Court of Plaquemine's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered City Court of Plaquemine's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I considered to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgement, could adversely affect the City Court's ability to

record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the following paragraph.

An important element in designing an internal accounting control system that safeguards assets and reasonably insures the reliability of the accounting records is the concept of segregation of responsibilities. No one person should be assigned duties that would allow that person to commit an error or perpetrate fraud and to conceal the error or fraud. For example, the same person should not be responsible for any two of the following functions:

- 1) Authorization of a transaction;
- 2) Recording of the transaction; and
- 3) Custody of assets involved in the transaction.

Due to the small size of the organization, a proper segregation of duties is not possible with respect to cash transactions. Management believes it is not practical or cost effective to correct this weakness.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe that the reportable condition disclosed above relating to lack of segregation of duties is a material weakness.

This report is intended solely for the information of the management of the City Court and the City of Plaquemine and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountant
(A Professional Corporation)

June 14, 2002
Baton Rouge, Louisiana